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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 07/2025-State Tax (Rate)

Sachivalaya, Gandhinagar, 16th January, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-10)/GST-2025/S.9(3)(25)/GST Cell:- In exercise of the powers conferred by sub-section (3) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Gujarat Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-34) GST-2017/S.9(3)(2)-TH dated the 30th June, 2017 being Notification No. 13/2017-State Tax (Rate), namely:-

In the said notification, in the Table,

- (A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.
- (B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

